NER-JL-1

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

March 31, 1936.

Dear Director

Field expenses in administering the Soil Conservation and Domestic Allotment Act, both State and County, will, at least for the present, be paid direct from Washington. For this purpose a general letter of authorization will be issued to you to cover the necessary per diem employments, travel, and miscellaneous expenses for the period March 23, 1936 to June 30, 1936. This authorization will be issued by the Agricultural Adjustment Administration direct to you for an amount of $ which in turn should be allotted to the several counties, the State Office, and reserve. Please send us a copy of your allocation of these funds. The balance should be held in reserve to provide for any increase it may be found necessary to make in county allotments.

Your letter will provide the following authority:

I. Per Diem Employments

A. State Agricultural Conservation committeemen, until such committeemen are given formal appointments, at the rate of $10.56 per diem. (Grade EO-13)

B. Executive Officer of State committee, until formally appointed, at the rate of $7.22 per diem. (Grade EO-9) unless otherwise authorized.

C. County Committeemen at the rate of $4.00 per diem. (Grade EO-5)

D. Community Committeemen at the rate of $4.00 per diem. (Grade EO-5) when employed to fill out forms or check data. Community Committeemen will receive no compensation for advisory work.

E. Clerical assistants in State and county offices at the following designations and rates:

Grade	Designation	Rate
EO-8	Executive Assistant	$6.00 per day
7	Principal clerks	5.00 " "
6	Senior clerks	4.50 " "
5	Clerks	4.00 " "
4	Asst. Clerks, Sr. stenographers, and calculating machine operators	3.50 " "

Grade	Designation	Rate
EO-3	Jr. clerks & stenographers, and Sr. typists	$3.00 per day
2	Jr. typist and under clerks	2.50 " "
2	typists	2.00 " "

F. Secretaries of associations (Grade EO-5) on a per diem basis, at a rate of $4.00 per diem, unless otherwise authorized.

A person who will be classified under one of the above grades may be employed in a county under your letter of authorization, and may have a working title as an "Assistant in Agricultural Conservation", in addition to one of the designations above. It is expected that the salaries of these assistants will not exceed $5.00 per day in any case unless specifically authorized by the Regional Director. In exceptional cases a higher rate will be authorized which will require a specific request from you for an amendment to your letter of authorization, supported by a reason for the higher rate.

The rates paid should be comparable to the rates paid for similar service by Extension Service in the locality where employed. Rates for clerical assistants in county offices should not exceed $4.00 unless authorized by the regional director. Do not vary from the above indicated EO grades, designations and corresponding rates of pay without specific prior authority.

II. Travel of per diem employees. Your letter of authorization will provide authority under which you may authorize per diem employees, other than clerical assistants, to incur expense in connection with travel necessary in the performance of official duties and to submit on properly approved vouchers claims for reimbursement for expenses incurred in such travel, including subsistence, under the following restrictions:

State committeemen may be authorized to travel from their headquarters to the State College or to the city in which the State Soil Conservation Office is located (which will be considered temporary headquarters) and return to their official headquarters and may submit a claim for reimbursement for railroad fare or equivalent of the same, but no allowance for subsistence may be claimed for the time spent at temporary headquarters. If and when travel of State committeemen is necessary to perform official duties at points in the State other than their permanent or temporary headquarters, they may claim reimbursement for railroad fare or the equivalent thereof and per diem in lieu of subsistence at a rate of not to exceed $5.00 per day.

County committeemen may be authorized to incur expenses for travel in connection with official duties outside the county in which their headquarters is located and claim reimbursement for the actual cost of railroad fare or its equivalent and per diem in lieu of subsistence at a rate of not to exceed $5.00 per day.

Assistant in Agricultural Conservation may be authorized to travel, to be reimbursed for use of personally-owned automobile at the rate of 5¢ per mile, with no allowance for subsistence.

All claims for reimbursement for travel expense incurred in connection with this authority should be submitted on Voucher No. 1012, accompanied by your original signed letter to the committeemen, authorizing said travel, and the voucher, Form No. 1012, should show the number of your letter of authorization under authority of which the expense has been incurred. Such authorizations should be prepared in a uniform manner, and for your guidance sample authorizations are attached hereto. A copy of each authorization issued under your letter must be forwarded to the office of the Director, Northeast Division, immediately upon issuance.

III. Miscellaneous Expenses Under Letter of Authorization. The authority for incurring miscellaneous expenses will include cost of telegrams and long distance tolls, purchase of minor supplies such as mimeograph paper, ink, stationery, etc., parcel and other essential postage and such other minor expenses as may be necessary to the successful conduct of the work.

While your letter of authorization will include authority to purchase minor supplies in accordance with Government regulations, it is desired that this authority be used only when time will not permit shipment from Washington, as the Agricultural Adjustment Administration will endeavor to supply you, upon request, with the supplies needed to carry on the work.

IV. Formal Appointments. Formal appointments will be given, as soon as possible, to farmer members of the State committee, to the Executive Secretary of the State committee, and to a limited number of clerical assistants where it appears that the services of such clerical assistants will be required on a full time basis. In order to clear these appointments, it will be necessary to submit a Personal Data Memorandum on Form A.A.A. 83. State committeemen will be appointed at the rate of $10.56 per diem when actually employed. The Executive Officer of the State Committee will be given a formal appointment by the Department of Agriculture on a per annum basis, where the full time services of such an official are required, at a salary of $2600 per annum, or if the Executive Officer is appointed on a cooperative basis with the State, the Federal Government will contribute not to exceed $2600 per annum toward his salary.

V. Travel of Formal Appointees. Requests for travel letters to be issued formal appointees should be made to the Director, Northeast Division, accompanied by an explanation of the necessity for the travel. When reimbursement for subsistence is allowed, a rate of not to exceed $5.00 per diem will be authorized.

VI. Freight and Express. Government bills of lading furnished from the Washington Office must be used on all shipments by freight or express, in accordance with Government regulations.

VII. Telephone. If telephone service is not otherwise available, telephones may be installed under contracts on Standard Form 40.

VIII. Rental of Office Space and Equipment. If it becomes necessary to rent office space either for State or county use, a separate request outlining in detail all requirements should be submitted to the Northeast Division for handling in accordance with established procedure. Such space cannot be occupied until proper Departmental authority is granted. Rental of equipment should be handled in the same manner in order that advantage may be taken of existing Government contracts.

IX. Purchase of Equipment. State and County offices may require some equipment in addition to that already available, in which case, request for the purchase of such equipment should be submitted to the Washington Office for consideration.

X. Certification of Salaries and Expenses. There is being forwarded to you under separate cover a supply of temporary service certificates, Form 22-A.A.A. (White) which should be used in certifying salaries of all persons employed on a per diem basis under the terms of your letter of authorization, and submitted monthly in triplicate, coded by State and county. These temporary service certificates, when certified by you, as well as all other voucher forms for expenses incurred under your general letter of authorization, should be forwarded directly to the office of the Director, Northeast Division.

Claim for reimbursement for miscellaneous services will be made on Voucher 1034 supported by the necessary receipts and properly certified by the "Payee" and by you.

Salary checks will be mailed from the Treasury Department to your office for distribution to the field. Checks for other expenses will be mailed to the payee at the address shown on the face of each voucher.

No expenses other than those indicated above are authorized. If there are other items of expense necessary in handling the work, please advise us before any obligations are incurred.

XI. County Budgets. The allotment for your State covered by your letter of authorization was computed on the basis of experience in connection with programs under the Agricultural Adjustment Administration, and represents a conservative estimate of the cost of the educational phases of the program, including the execution and reviewing of work sheets. Salaries and travel of formal appointees, as well as expenses not covered by your letter of authorization, will be in addition to the above amount. If the funds provided in your letter are not sufficient, consideration will be given to an increase but it is expected that the total expenditures in your State will not exceed $1.00 per farm operator. In view of the limited funds available for administrative expenses in connection with the new program, it will be necessary to operate on a basis of county and State office budgets. Instructions in this connection will be furnished at a later date.

Sincerely yours,

J. B. Hutson

J. B. Hutson,
Director, Northeast Division.

Concurred in:

C. W. Warburton

C. W. Warburton,
Director of Extension Work.

NER-JL-2

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

May 11, 1936

Dear Director

Several questions have arisen regarding the handling of administrative expenses in connection with the Agricultural Conservation Program, which are covered by the following instructions:

COMPUTATION OF SALARIES

A day's work shall consist of not less than eight hours except in those states where the Extension Service is on a different basis, in which case the hours followed by the Extension Service shall prevail subject to the approval of the Agricultural Adjustment Administration. If other than an eight-hour day is to be followed, the Director of the Northeast Division should be advised immediately in order that arrangements may be made for the audit of payrolls on that basis.

Where an employee works less than a full day, his service shall be expressed in a fraction of a day, i.e, 3/4, 1/2, 1/4, etc. The number of hours worked must be shown, specifying exact hours and the hours specified should conform to the fraction of day stated. That is, where the eight hour day is followed, the period of service for 1/2 day should be shown as from 8:00 A.M., to 12:00 M., etc., disregarding any additional time for which pay is not expected. In no case may an employee receive more than one day's salary for services performed in one day.

Committeemen are entitled to salary only when performing official duty, or while in travel status during the hours 8:00 A.M. to 5:00 P.M. However, if travel is performed away from headquarters and return thereto is accomplished within twenty-four hours, the committeeman may receive salary for any uninterrupted period of that twenty-four hours, not in excess of eight hours.

The services of formally appointed State Committeemen and all other employees formally appointed by Washington must be certified by the State Director or the person designated by him. Form AAA-239 should be used in certifying the monthly services of formal appointees working on a per diem "While actually employed" basis, such as State Committeemen. Form AAA-22, "Temporary Service Certificate", will be used in certifying the services of all other employees, both annual and per diem. Certificates covering formally appointed annual employees must be submitted semi-monthly. Certificates covering per diem employees other than State Committeemen will be submitted only at the end of each month. All certifications will be made in triplicate.

The hours of service certified to by the State Office, for the purpose of pay, must agree with the claim for reimbursement submitted by the traveller.

TRAVEL

The following provisions with respect to travel of State and County Committeemen and Assistants in Agricultural Conservation have been made upon the request of several State Directors of Extension, and represent a modification of the provisions for travel contained in our Joint Letter of March 31, 1936, (NER-JL-1).

State Committeemen. - Travel by State Committeemen should be made by common carrier rather than by personally-owned automobile unless travel by personally-owned automobile can be accomplished more economically and/or advantageously than by common carrier. Where the traveller uses personally-owned automobile, three methods of reimbursement may be followed:

(1) He may be reimbursed at a rate not to exceed $.05 a mile up to the amount such travel would have cost by common carrier. In such cases, the voucher claiming payment for this travel, Form 1012 and 1012-a, must be accompanied by Form USDA-22 and Form AAU-9 submitted in duplicate. Round-trip rates must be taken into consideration in the submission of Form AAU-9, as well as increased or decreased subsistence caused by travel by personally-owned automobile. Unless requested by you to the contrary, we will issue travel letters on this basis to State Committeemen upon formal appointment.

(2) In most cases, until reduced railroad rates are effective, it can be administratively determined in advance that travel by automobile at $.03 a mile would be more advantageous and more economical to the Government than travel by public carrier. In this case, it would not be necessary to file the comparative cost statement on Form AAU-9. We will have the travel letter issued on this basis to any State Committeemen upon your request.

(3) If it can be administratively determined in advance that transportation by personally-owned automobile is more economical and advantageous to the Government due to the rural nature of the travel involved, or because one or more points between which travel is to be performed are not served by common carrier, reimbursement may be allowed at a rate of not to exceed $.05 per mile, until reduced railroad rates are effective.

County Committeemen. - The above provisions are also applicable with respect to County Committeemen. However, the letter of authorization for County Committeemen will be issued by you. For any necessary travel of County Committeemen outside the county, except in unusual cases, it would appear more practical to authorize travel at the $.03 rate since this would eliminate the necessity of County Committeemen filing a comparative cost statement. If it is necessary to perform travel within the county in which their headquarters are located, which could not be performed advantageously

by common carrier, County Committeemen may be allowed reimbursement for use of personally-owned automobile at a rate not to exceed $.05 per mile, provided you administratively determine in advance that such means of transportation is more economical and/or advantageous to the Government due to the rural travel involved. No allowance will be made for per diem in lieu of subsistence.

Assistants in Agricultural Conservation. Reimbursement for use of personally-owned automobile by Assistants in Agricultural Conservation may be made for such rural travel at a rate in line with the mileage allowance made by the Extension Service at not to exceed $.05 a mile, provided it can be administratively determined in advance that travel at such rate is more advantageous and economical to the Government. However, where common carrier is available and could be used at a lower cost to the Government than the rate allowed for rural travel, the claim for mileage by the traveller should not exceed the cost by public carrier. No allowance will be made for per diem in lieu of subsistence.

POSTAGE STAMPS

Postage stamps may be secured locally under your letter of authorization. If the stamps are purchased by you with your own funds, you may claim reimbursement on voucher Form 1012 if supported by postmaster's receipt. If stamps are purchased locally from the State Extension Service, claim for direct payment to the State Extension Service may be made on Form 1034.

Postage stamps may be used for the following purposes: Payment of postage due on mail received; sending of material by registered mail where the potential value of same requires this protection; sending of mail by air mail or special delivery when time element requires this special handling; in shipping of supplies and/or records where an individual package weighs in excess of four pounds, thereby excluding it from mailing under the Government frank but where cost of parcel post will not exceed one dollar. However, no shipment consigned to any one person should be broken into more than one package in order to use this means of transportation.

TRANSPORTATION OF THINGS

Parcel Post, Freight and Express.

Officers in charge of field offices shall use the most economical means of transportation in handling and arranging for shipment of supplies and/or records.

Shipment of supplies and/or records where the weight is not in excess of four pounds (4#) shall be made under official Government frank.

Shipments of supplies and/or records in excess of four pounds (4#), but where cost of transportation exceeds one dollar ($1.00), or for other reasons not admissible to the mails, shall be handled by Government bills of lading. In making shipments on Government bills of lading, express must not

be used when freight will suffice, due consideration being given to the probable cost of collecting, delivering, and time required for transportation.

In making shipment on bills of lading, the conditions as set forth on the reverse side of the bill of lading should be noted, and instructions with regard to the use of bills of lading by the Agricultural Adjustment Administration shall be followed. Copies of instructions referred to will be furnished with every issue of a group of bills of lading, and additional copies may be obtained on request. Government bills of lading will be furnished from Washington upon request. All bills of lading are serially numbered and must be accounted for.

Sincerely yours,

J. B. Hutson

J. B. Hutson,
Director, Northeast Division.

Concurred in:

C. W. Warburton

C. W. Warburton,
Director of Extension Work.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D.C.

NER-J.L.-3

May 19, 1936.

Dear Director

Travel Accounts - Speedometer Readings

There is attached a copy of a memorandum from the Acting Director of Finance dated April 16, which quotes a decision of the Comptroller General with reference to the necessity for speedometer readings in connection with all automobile travel.

As required in the last paragraph thereof, all claims for reimbursement for mileage should be supported by speedometer readings. There is enclosed a sample copy of Form USDA-22, showing the preparation of the form to include such readings.

Purchase of Articles, Materials and Supplies

There is also attached a Budget and Finance Circular No. 2, (Revised), which points out that, in accordance with a recent decision of the Comptroller General, vouchers (form 1034) covering purchases of articles, materials or supplies must contain the following certification by the payee:

> "Unless otherwise specified the unmanufactured articles, materials, and supplies covered by this account were grown, mined or produced in the United States, and all manufactured articles, materials, and supplies were manufactured in the United States substantially all from articles, materials, or supplies mined, produced, or manufactured in the United States."

The above certification must be typed or stamped on the face of all voucher forms 1034 covering the purchase of articles, materials, or supplies for use by the Agricultural Adjustment Administration.

Air-Mail Postage

There is also attached for your information and guidance, a copy of a memorandum from the Assistant to the Administrator, dated May 1, 1936, regarding air-mail postage.

Very truly yours,

H. B. Boyd,
Acting Director, Northeast Division.

Enclosures.

Concurred in:

C. W. Warburton,
Director of Extension Work.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D.C.

NER-J.L.-4

May 18, 1936.

Dear Director

In order that the Administrator may be furnished at an early date in June with a statement as to the cost of the Agricultural Conservation Program by States, we will appreciate your submitting to us, by June 5, a report for your State containing the following information:

Item	Estimated Expenses Incurred Through May 30, 1936	Estimated Expenses June 1 through June 30, 1936.	Total
All Salaries			
All Travel			
All Other Expenses			
Totals			

In order that you may compile this report for us, you will no doubt wish to have the person in charge of the work in each County submit to you at the close of business, May 30, an estimate of the cost for his county. These reports from the counties should be telegraphed or mailed to you so as to reach you by June 1st or 2nd, when they should be reviewed and consolidated with your estimates for the State Office and mailed or telegraphed to us so as to reach us not later than June 5.

The items under "All Salaries" should include all salaries to be charged against the appropriation 36/7571.1 regardless of whether the persons were employed under your letter of authorization or formal appointment.

The items for "All Travel" should include travel under your general letter of authorization as well as travel under separate letters of authorization issued directly to individuals in your State by the Agricultural Adjustment Administration for work in connection with the new Program.

"All Other Expenses" should include all other expenses chargeable against appropriation 36/7571.1 for your State including communications, supplies purchased locally or requisitioned from Washington, rent, equipment purchased locally or requisitioned from Washington, postage, etc.

We will appreciate your cooperation in getting this information to us by the date indicated.

Yours very truly,

H. B. Boyd,
Acting Director, Northeast Division.

Concurred in:

C. W. Warburton,
Director, Extension Work.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WASHINGTON, D. C.

NER-JL-5

June 1, 1936.

Dear Director:

In order to obtain the necessary funds to pay administrative expenses in connection with the administration of the Agricultural Conservation Program during the fiscal year 1937, we must submit an estimate of our expenditures from July 1, 1936 to June 30, 1937 to the Budget Bureau at an early date.

To assist us in this matter, we should like to have you submit to us an estimate of the expenses of administering the Agricultural Conservation Program in your State during the next fiscal year. Since we are required to submit our estimate by June 10, we should like to have your estimate a few days prior to that date.

For use in submitting your estimate, we are enclosing a number of copies of form AAA-2032. Additional copies of this form are enclosed for your use in obtaining similar estimates from the counties in your State. The individual county estimates need not be sent to Washington at this time, but should be retained in your files for use in considering budgets of county associations in the event it is decided that local expenses during the next fiscal year are to be handled by the associations.

In the space in the heading of the form after the word "allotment", enter the words "July 1, 1936 to June 30, 1937". After the word "unit" enter the name of your State; after "appropriation" enter 36/7571.1; and after "code number" enter your State code number. Enter your estimates in the spaces opposite the respective objective classifications. Head up the first column by the words "County Estimates"; head up the second column by the words "State Office Estimates"; head up the third column, "Total", and leave the last column blank for use in this office.

Your estimate should be supported by sufficient supplementary data to indicate how you arrived at the figures used. In each case the supporting data should be broken down between State Office expenses, and County expenses. There follows a brief statement as to the type fo supporting data that we should like to have under each objective classification as well as a statement as to the items that should be included under each classification:

01 - Salaries. This item includes salaries of formal appointees on a per annum, cooperative or per diem basis, as well as per diem clerical help at the State Office, and the salaries of employees in the counties including county committeemen, community committeemen and clerical assistants. If you believe that it will be necessary to employ special assistants in addition to committeemen for the purpose of checking performance, your estimate for the counties should include an item for such persons. The supporting data for this classification are the approximate number of persons employed under each grade, the total number of days to be worked by such employees, the rate of pay and the total salary for that group. We should like to have these supporting data broken down between the State Office and all county offices.

In estimating State Office salaries you should include an allowance for administrative examination of applications for grants and an allowance for the accounting for such grants. Since the procedure in this respect has not been completed it is recognized that you will be handicapped in making your estimate. However, by the time your estimate is submitted, we may have more definite information on which to base a revision of your estimate.

02 - Supplies. The estimate for this item can be based upon a comparison of the items of supplies needed to complete the program with the supplies requisitioned up to this time, the estimated cost of which we have furnished to you.

05 - Communications. Communications include telephone service and charges and telegraph and radio charges. By this time you should have a basis for estimating the cost of these items, and a short statement should be submitted showing the basis on which your estimate was made.

06 - Travel. A statement in some detail should be submitted in support of this item showing how the estimate was arrived at.

07 - Transportation of things. Transportation of things includes postage as well as shipments by freight or express under government bills of lading. A short statement as to the basis for arriving at this estimate should be submitted in support of this item.

08 - Printing and binding. Since all printing and binding must be done at the Government Printing Office in Washington, and charged to the Washington Office, you will have no estimate for this item.

11 - Rent. A detailed statement in support of this item should be submitted.

12 - Alterations and repairs. This item includes repairs to furniture and equipment owned by the Federal Government.

30 - Furniture and equipment. This item includes any equipment or furniture to be furnished from Washington and should be supported by a detailed statement of items included in the estimate. We will check your estimates of individual items against Government quotations and will make the necessary adjustments on this basis.

13 - Miscellaneous. This item includes the estimated cost of any items not covered by the above classifications, but should not be used to include an item for "Reserve". Any reserve you wish to include should be distributed among the several classifications.

While we recognize that we are asking for this estimate on short notice and that you lack considerable information required to make an accurate estimate, we will appreciate your cooperation in submitting the best figures possible based upon the information you have. In submitting your budget please indicate the total number of work sheets which you estimate will be filled out in your state in 1936. Your estimate should also include the estimated cost of obtaining work sheets for 1937.

Yours very truly,

J. B. Hutson

J. B. Hutson,
Director, East Central Division.

Concurred in:

C. W. Warburton

C. W. Warburton,
Director of Extension Work.

NER-JL-6

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

June 15, 1936.

Dear Director:

There is quoted below excerpt from a memorandum received from the Director of Finance, Department of Agriculture, relating to long-distance telephone calls, the toll charge for which exceeds $.50. The procedure prescribed herein will become effective July 1, 1936, and must be followed after that date:

"At Field Stations: Each time a long-distance telephone call is made the required form will be filled out in duplicate by the Department operator if there is one, otherwise by the individual making the call (or receiving the call if the charges are reversed), who will retain one copy for record purposes, have the other copy certified and approved, and send it to the employee who makes the administrative examination of accounts for payment through a regional disbursing office or to the bureau in Washington with the voucher for payment.

"Employees in a Travel Status: Employees in a travel status who make long-distance calls for which payment is made in cash shall prepare the required form in duplicate, execute the certificate, retain one copy for record purposes, and forward the other copy with the reimbursement account in which telephone charges appear, for approval by the proper supervisory officer."

The "required form" referred to is DA-102, a small supply of which is enclosed. No toll charge of $.51 or more for long-distance calls made after July 1, can be paid unless the voucher is supported by a properly executed form DA-102. For calls in connection with the Agricultural Conservation Program, each such form must be approved by you or your designated representative.

In the first instance above the copy certified by you, or the person in the State office authorized to act for you, will be forwarded to this office in support of Voucher 1034 together with the bill of the telephone company, at the end of each month.

In the second instance above, in the event an employee is authorized to incur long-distance telephone calls while in a travel status, expenses incident to the making of the form attached to the employee's Voucher 1012 (reimbursement account) must be certified by the State office at the time the Voucher 1012 is approved, and will be forwarded to this office with the voucher.

Very truly yours,

H. B. Boyd,
Assistant Director,
Northeast Division.

Enclosures.

Concurred in:

C. W. Warburton
Director of Extension Work

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WASHINGTON, D.C.

NER-JL-7 June 16, 1936.

Dear Director:

We are forwarding to you under separate cover a supply of forms ACP-5 (Financial Statistical Record). If you have not already set up a system for keeping a record by objective classification of expenditures in connection with the Agricultural Conservation Program in your state, you may find it desirable to adopt this form.

It is contemplated that the state office will keep one of these forms for the expenses of the state office and one for each county office. A summary form should also be kept to which weekly or monthly totals from state and county sheets would be posted.

Since this form is designed for keeping records of individual county expenses, as well as state office expenses, the headings for columns 2, 3, 5, 9 and 10 have been partially or entirely omitted to be filled in as indicated below.

INDIVIDUAL COUNTY RECORDS.

Beginning in the upper left hand corner on the line opposite the word "Period" enter the period covered by the allotment (March 23 to June 30, 1936).

Opposite the word "Appropriation" enter the appropriation number shown on the letter of authorization under which the expenditures are made (36/7571.1).

On the line opposite the words "Symbol No." enter the symbol number of the Division (the symbol number of Northeast Division is 0500).

On the line preceding the word "Division" in the heading of the form write the word "Northeast".

In the upper right hand corner on the line opposite the word "Unit" enter the name of the state.

On the line opposite the word "County" enter the name of the county.

On the line opposite the words "Code No." enter the state and county code numbers.

In column (2) in the PERSONAL SERVICES group of columns write in the word "County" above the word "Committee", making the heading for this column "County Committee".

In column (3) write the words "Community Committee".

In column (5) write the words "Other Employees".

In column (9) under the TRAVEL group write above the word "Committee" the word "County", making the heading for this column "County Committee".

In column (10) write the words "Other Employees".

STATE OFFICE RECORD.

The heading on the form for the state office record will be the same as the heading on the individual county records, with the following exceptions:

In the upper right hand corner of the form on the line opposite the word "Unit" the words "State Office" should be added in addition to the name of the state, and no notation will be made on the line opposite "County".

On the line opposite the words "Code No." only the state code number will be entered.

The column headings will be changed to read as follows:

In column (2) under the PERSONAL SERVICES group write the word "State" above the word "Committee", making the heading for this column "State Committee".

In column (3) write the words "Other Formal Appointees".

In column (5) write the words "Other Employees".

In column (9) under the TRAVEL group write above the word "Committee" the word "State", making the heading for this column "State Committee".

In column (10) write the words "Other Employees".

Entries of allotments and expenditures.

The allotments for the different types of expenditures shall be entered in the corresponding columns opposite the word "Allotments" in the column headed "Item". If you have not allocated your allotment by objective classification, only the total in column (1) need be shown. However, it is suggested that, if practicable, the allotment be broken down among the classifications.

The horizontal lines between the word "Allotments" and the word "Obligations" are provided for adjustments in the original allotments and no entries should be made in this space unless it is necessary to adjust the original allotments, in which case the revised allotments should be recorded on the horizontal lines beneath the original allotments.

The first entry of expenditures will be made on the first line beneath the word "Obligation". Each entry of expenditures should show the date of entry in the "Date" column, and a brief reference to the posting medium in the column headed "Item". For example: All claims appearing on a Temporary Service Certificate or voucher will be entered on one vertical line and identified by this or a similar notation in the "Item" column ("June 1 - June 30").

In this connection, it has been decided that all items of expense incurred in your state in connection with the Agricultural Conservation Program will be charged against your letter of authorization. This will simplify the problem of keeping the financial record and will enable you at all times to know the expenses of the program in your state.

Two binders for use of the state office in filing these records will be forwarded to you at an early date.

Sincerely yours,

J. B. Hutson

J. B. Hutson,
Director, Northeast Division.

C. W. Warburton

C. W. Warburton,
Director Extension Work.